EXHIBIT B

Case 01-01139-AMC Doc 19370-5 Filed 08/25/08 Page 2 of 2

DEBTORS' TWENTY-SIXTH OMNIBUS OBJECTION TO CLAIMS (SUBSTANTIVE)

Exhibit B - Claims To Be Reduced and Allowed

	<u>POC#</u>	Priority	Amount of Claim	Modified Claim Amount	Reason For Proposed Modification
Dow Corning Corporation	15326	Unsecured	\$16,173.80	\$16,094.40	Claimant asserts amounts due on account of the
					sale of certain equipment plus interest and
					attorney fees. The Modified Claim Amount
					reflects the total amount due under the invoice f
					the sale of the equipment only according to the
					Debtors' books and records.
General Motors Acceptance	81	Unsecured	\$11,177.72	\$3,322.60	Claimant asserts amounts due on account of a
Corporation					lease of a motor vehicle. The vehicle underlyin
					the lease was returned to the claimant. The
					Modified Claim Amount reflects the remaining
					prepetition amounts due under the lease accordi
					to the Debtors' books and records.